IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
D 1.	:	
Debtors.	:	(Jointly Administered)
	:	
	- X	

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On June 11, 2008, I caused to be served the documents listed below (i) upon the parties listed on <u>Exhibit A</u> hereto via electronic notification and (ii) upon the parties listed on <u>Exhibit B</u> hereto via postage pre-paid U.S. mail:

- 1) Amended and Restated Joint Stipulation and Agreed Order (I) Resolving Objection of American Aikoku Alpha Inc. to Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business and (II) Disallowing and Expunging Proofs of Claim Numbers 16692, 16783, and 16796 (American Aikoku Alpha, Inc.) (Docket No. 13670) [a copy of which is attached hereto as Exhibit C]
- 2) Amended and Restated Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 8229 (The Brix Group, Inc.) (Docket No. 13672) [a copy of which is attached hereto as Exhibit D]
- 3) Joint Stipulation and Agreed Order Disallowing and Expunging Proof of Claim Number 11395 (James Penney) (Docket No. 13673) [a copy of which is attached hereto as Exhibit E]

On June 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit F hereto via postage pre-paid U.S. mail:

4) Amended and Restated Joint Stipulation and Agreed Order (I) Resolving Objection of American Aikoku Alpha Inc. to Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business and (II) Disallowing and Expunging Proofs of Claim Numbers 16692, 16783, and 16796 (American Aikoku Alpha, Inc.) (Docket No. 13670) [a copy of which is attached hereto as Exhibit C]

On June 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via postage pre-paid U.S. mail:

5) Amended and Restated Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 8229 (The Brix Group, Inc.) (Docket No. 13672) [a copy of which is attached hereto as <u>Exhibit D</u>]

On June 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

6) Joint Stipulation and Agreed Order Disallowing and Expunging Proof of Claim Number 11395 (James Penney) (Docket No. 13673) [a copy of which is attached hereto as Exhibit E]

Dated: June 17, 2008	
/ <u>s/</u>	Elizabeth Adam
I	Elizabeth Adam
State of California	
County of Los Angeles	
Subscribed and sworn to (or affirmed) before me on Elizabeth Adam, proved to me on the basis of satisfa appeared before me.	, , ,
Signature: /s/L. Maree Sanders	
Commission Expires: 10/1/09	

EXHIBIT A

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 4 of 63 Delphi Corporation Master Service List

				Q.1777.					
COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
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									Flextronics International USA, Inc.;
									Multek Flexible Circuits, Inc.; Sheldahl de
									Mexico S.A.de C.V.; Northfield
0 11 14 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						40470			Acquisition Co.; Flextronics Asia-Pacific
Curtis, Mallet-Prevost, Colt &	0	101 5 1 1				10178-	0.400000000		Ltd.; Flextronics Technology (M) Sdn.
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Freescale Semiconductor, Inc.	Richard Lee Chambers, III	Drive West	MD: OE16	Austin	TX	78735	512-895-6357	om	Creditor Committee Member
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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 5 of 63 Delphi Corporation Master Service List

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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 6 of 63 Delphi Corporation Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
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zames a membarg zz.	Trondy 2: 2: one:	Tres mendian edect		aa.aa		.020 .		011 200 1010	werray zower (w. zwawiecem	Counsel to Iron Mountain
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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 10 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 11 of 63 Deliphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 12 of 63 Deliphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 13 of 63 Deliphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 14 of 63 Deliphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 15 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 16 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 17 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 18 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 19 of 63 Delphi Corporation 2002 List Main Document

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6/12/2008 6:20 PM Email (370)

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 20 of 63 Delphi Corporation 2002 List

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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 21 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 22 of 63 Delphi Corporation 2002 List Main Document

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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 23 of 63 Deliphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 24 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 25 of 63 Delphi Corporation 2002 List Main Document

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Thurman & Phillips, P.C. Ed Phillips, Jr. 8000 IH 10 West Suite 1000 San Antonio TX 78230 210-341-2020 phillips om Frecision Mold & Tool and d/b/a Precision Mold and Tool Group Secretary to Ti Group Automotive Systems LLC Timothy M. Guerriero 12345 E Nine Mile Rd Warren MI 48089 S86-755-8066 Sephillips@thurman. phillips.com General Counsel and Company Secretary to Ti Group Automotive Systems LLC Todd & Levi, LLP Jill Levi, Esq. 444 Madison Avenue Suite 1202 New York NY 10022 212-308-7400 Ievi@toddlevi.com Counsel to Bank of Lincolnwood Counsel to Bank of Lincolnwood Tyler, Cooper & Alcorn, LLP Underberg & Kessler, LLP Helen Zamboni 300 Bausch & Lomb Place Rochester NY 14604 S85-258-2800 m Counsel to McAlpin Industries, Inc. Counsel to Union Pacific Railroad Company Wachtell, Lipton, Rosen & Katz Emil A. Kleinhaus 51 West 52nd Street New York NY 10019-6150 New York NY 10019-6150 212-403-1000 RGMason@wirk.com Management Company Waller Lansden Dortch & Davis, Precision Mold & Tool and d/b/a Precision Mold and Tool Group Acmpany Secretary to Ti Group Automotive Systems LLC Uniderberg & Kessler, LLP Helen Zamboni Juli Levi, Esq. 444 Madison Avenue Suite 1202 New York NY 14604 S85-258-2800 missan North America, Precision Mold and Tool Group Secretary to Ti Group Automotive Systems LLC Underberg & Kessler, LLP Helen Zamboni Juli Levi, Esq. 444 Madison Avenue Suite 1202 New York NY 14604 S85-258-2800 Missan North America, Precision Mold and Tool Group Secretary to Ti Group Automotive Systems LLC Timothy M. Guerriero@uslienta. Precision Mold and Tool Group Secretary to Ti Group Automotive Systems LLC Timothy M. Guerriero@uslienta. Precision Mold and Tool Group Secretary to Ti Group Automotive Systems LLC Timothy M. 480	Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th FI		Chicago	IL	60603		312-580-2226	<u>om</u>	
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Underberg & Kessler, LLP Helen Zamboni 300 Bausch & Lomb Place Rochester NY 14604 585-258-2800 M Counsel to McAlpin Industries, Inc. Counsel to Counsel to McAlpin Industries, Inc. Counsel to Capital Research and Machtell, Lipton, Rosen & Katz Wachtell, Lipton, Rosen & Katz Waller Lansden Dortch & Davis, PLLC David E. Lemke, Esq. 511 Union Street Suite 2700 Nashville NY 14604 585-258-2800 M Medication Counsel to McAlpin Industries, Inc. Counsel to McAlpin Industries,											
Union Pacific Railroad Company Mary Ann Kilgore 1400 Douglas Street MC 1580 MC 1581 MC 1580 MC 1	Tyler, Cooper & Alcorri, LLP	VV. JOE VVIISON	City Place	3301 F1001	панноги	CI	06103-3466		000-725-0200		Couriser to Barries Group, inc.
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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 27 of 63 Deliphi Corporation 2002 List Main Document

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Minister d October at 0 Ministr D O	D. Michael Ferrylan	5400 D	4004 Elm Otmort	Dalla	TV	75070		044 745 5400		Counsel to National Instruments
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	mfarquhar@winstead.com	Corporation
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EXHIBIT B

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document ມະຢາຊີວ່າ ປະຊາຄຸດ Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	7IP	PHONE	PARTY / FUNCTION
Brown Rudnick Berlack Israels	CONTACT	ADDRESSI	ADDICESSE	CITT	SIAIL	ZIF	FIIONE	PARTITION
LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	
Corieri, Weiss & Simon	Bruce Simon	330 W. 42Hu Street		New TOIK	INT	10030	212-350-0231	Counsel to Flextronics International, Inc.,
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178- 0061	2126966000	Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
mode EEI	Oteven v. releman	TOTT GIRTWONG		THEW TOTAL	141	0001	212000000	Bild
Davis. Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017		Counsel to Debtor's Postpetition Administrative Agent
Davis, i dik & vvaidweii	Dian Resilier	430 Lexington Avenue		New Tork	INI	10017	212-430-4213	Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	МІ	48098	248-813-2000	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	СО	80021	303-927-4853	Counsel to Flextronics International
Flextronics International USA,	Garrie E. Germi	occ interiorient i antway		Broomilioid		00021	000 027 1000	Counsel to Flextronics International USA,
Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III Brad Eric Sheler	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue 1701 Pennsylvania		Huntersville	NC	28078	704-992-5075	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	Avenue, NW		Washington	DC	20006	202-857-0620	Counsel to Employee Benefits
Hodgson Russ LLP Honigman Miller Schwartz and	Stephen H. Gross	1540 Broadway 2290 First National	24th Fl 660 Woodward	New York	NY	10036 48226-	212-751-4300	Counsel to Hexcel Corporation
Cohn LLP	Frank L. Gorman, Esq.	Building	Avenue	Detroit	МІ	3583	313-465-7000	Counsel to General Motors Corporation
Honigman Miller Schwartz and		2290 First National	660 Woodward	200.00		48226-	0.0.00.000	Journal to College Material College
Cohn LLP	Robert B. Weiss, Esq.	Building	Avenue	Detroit	MI	3583	313-465-7000	Counsel to General Motors Corporation
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Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	ОН	45439	937-294-7813	Creditor Committee Member

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document ມະຢາຄ່າ ປະຊາຄາ Master Service List

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Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	Indenture Trustee
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McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	UCC Professional
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O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	Special Labor Counsel

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document

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Observation III	Davida Batan III Frieda	500		Name Vanda	NIX	40000	040 0404000	Land One and the Dakton
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	Local Counsel to the Debtors
Circurator Thatabar & Davidatt	Kannath C. Ziman Dahart II							Counsel to Debtor's Prepetition
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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 36 of 63 Delphi Corporation 2002 List Main Document

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05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 37 of 63 Delphi Corporation 2002 List Main Document

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05–44481 (RDD)

Debtors. : (Jointly Administered)

:

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AMENDED AND RESTATED JOINT STIPULATION AND AGREED ORDER (I) RESOLVING OBJECTION OF AMERICAN AIKOKU ALPHA INC. TO ASSUMPTION AND/OR ASSIGNMENT OF EXECUTORY CONTRACT OR UNEXPIRED LEASE TO BUYERS IN CONNECTION WITH SALE OF STEERING AND HALFSHAFT BUSINESS AND (II) DISALLOWING AND EXPUNGING PROOFS OF CLAIM NUMBERS 16692, 16783, AND 16796 (AMERICAN AIKOKU ALPHA, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases, (collectively, the "Debtors") and American Aikoku Alpha, Inc. ("American Aikoku"), respectfully submit this Amended And Restated Joint Stipulation And Agreed Order (i) Resolving Objection Of American Aikoku Alpha, Inc. To Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Buyers In Connection With Sale Of Steering And Halfshaft Business And (ii) Disallowing And Expunging Proofs Of Claim Numbers 16692, 16783, And 16796 (American Aikoku Alpha, Inc.) (the "Amended And Restated Joint Stipulation And Agreed Order" or "Stipulation"), and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the "Bankruptcy Code"), as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, certain of the Debtors and American Aikoku entered into Purchase Order Nos. SAG9OI2815, SAG9OI5386, SAGO90I5218, SAG9OI4657, SAG9OI3417, 9OI6283, and 9OI6086 (the "Purchase Orders"), under which American Aikoku would provide certain products to the Debtors.

WHEREAS, on October 17, 2005, American Aikoku sent a reclamation demand letter to Delphi and Saginaw Steering Systems, asserting a reclamation demand (the "Reclamation Demand") in the amount of \$62,642.89 for goods sold.

WHEREAS, on April 18, 2006, DAS LLC filed its Delphi Automotive Systems

LLC - Amended and Restated Schedules of Assets and Liabilities - Schedule(s) D, E and F,

listing, among other things, a disputed, unliquidated scheduled amount owed to American

Aikoku in the amount of \$363,649.35.

WHEREAS, on September 6, 2007, the Debtors docketed proof of claim number 16692 against Delphi, in the amount of \$5,823.94 for the priority reclamation claim asserted by American Aikoku on October 17, 2005, as reconciled and modified by Delphi on February 21, 2006 ("Claim 16692").

WHEREAS, on September 21, 2007, the Debtors objected to Claim 16692 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claim Subject to Modification, and Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

WHEREAS, on December 10, 2007, the Debtors filed an Debtors' Expedited Motion For Orders Under 11 U.S.C. §§ 363, 365, And 1146 And Fed. R. Bankr. P. 2002, 6004, 6006, And 9014 (A)(I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date, (B) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Comprising Substantially All Assets Primarily Used In Debtors' Steering And Halfshaft Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities, And (C) Authorizing And Approving Transaction Facilitation Agreement (the "Motion").

WHEREAS, on January 16, 2008, American Aikoku filed proof of claim number 16783 against Delphi, which asserts claim of \$429,525.83, of which \$423,701.90 asserts a

general unsecured claim and \$5,823.94 asserts a priority reclamation claim ("Claim 16783").

WHEREAS, on or about January 23, 2008, the Debtors served a (i) Notice Of Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Buyers In Connection With Sale Of Steering And Halfshaft Business (Docket No. 12323) (the "Assumption Notice") and (ii) Notice of Cure Amount With Respect To Executory Contract Or Unexpired Lease To Be Assumed And Assigned In Connection With Sale Of Steering And Halfshaft Business (Docket No. 12324) (the "Cure Notice"). The Cure Notice and Assumption Notice stated, among other things, that the Debtors seek to assume and/or assign the Purchase Orders to Steering Solutions Corporation and certain of its affiliates (the "Buyers") and listed a cure amount of \$5,823.94.

WHEREAS, on January 25, 2008, the Court entered an order confirming the First Amended Joint Plan of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan").

WHEREAS, on January 28, 2008, American Aikoku filed its Objection Of American Aikoku Alpha, Inc. To Notices Of Cure Amount With Respect To Executory Contract Or Unexpired Lease To Be Assumed And Assigned In Connection With Sale Of Steering And Halfshaft Business (Docket No. 12369) (the "First Steering Objection").

WHEREAS, on January 29, 2008, American Aikoku filed proof of claim number 16796 against Delphi, which asserts claim of \$429,525.83, of which \$423,701.90 asserts a general unsecured claim and \$5,823.94 asserts a priority reclamation claim ("Claim 16796," together with Claim 16692 and Claim 16783, the "Claims").

WHEREAS, on January 29, 2008, American Aikoku filed its Limited Objection of American Aikoku Alpha, Inc. to Notices of Assumption and/or Assignment of Executory

Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business (Docket No. 12376) (the "Second Steering Objection").

WHEREAS, on February 15, 2008, the Debtors objected to Claim 16796 and Claim 16783 pursuant to the Debtors' Twenty-Sixth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Claims not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification and Modified Claim Asserting Reclamation (Docket No. 12686) (the "Twenty-Sixth Omnibus Claims Objection").

WHEREAS, on February 25, 2008, the Court entered an Order Under 11 U.S.C. §§ 363, 365, and 1146 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014 (A) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Compromising Substantially All Of The Assets Of Steering And Halfshaft Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Lease, And (III) Assumption Of Certain Liabilities And (B) Authorizing And Approving Transaction Facilitation Agreement (Docket No. 12868) (the "Sale Approval Order"), which, among other things, adjourned the hearing on the First steering Objection and the Second Steering Objection to a later date.

WHEREAS, on March 7, 2008, American Aikoku filed its Notice of Cure Claims of America Aikoku Alpha, Inc. (Docket No. 13010) (the "Cure Proposal"), asserting a cure amount of \$415,761.04 under Article 8.2(b) of the Plan to cure defaults asserted under the Purchase Orders.

WHEREAS, on March 7, 2008, American Aikoku filed its Response Of American Aikoku Alpha, Inc. To The Debtors' Twenty-Sixth Omnibus Claims Objection (Docket No.

13013) (the "Response").

WHEREAS, on March 11, 2008, the Debtors filed a Notice Of Deadline To File Motion For Leave To File Late Claims With Respect To Late Claims Filed By American Aikoku Alpha Inc. (Proofs of Claim Nos. 16783 and 16796) (Docket No. 13083) (the "Notice Of Deadline").

WHEREAS, on March 14, 2008, American Aikoku filed its American Aikoku Alpha, Inc.'s Motion For Leave To File An Amended Claim (Docket No. 13114) (the "Amended Claim Motion").

WHEREAS, on March 31, 2008, the Debtors served a Notice of Assumption and Assignment and Cure Amount of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business (Docket No. 13292) (the "Supplemental Cure Notice").

WHEREAS, to resolve the First Steering Objection, the Second Steering Objection, the Cure Proposal, the Response, and the Amended Claim Motion, the Debtors and American Aikoku have agreed to enter into this Stipulation under which American Aikoku shall receive a cure payment of \$413,908.96 as soon as reasonably practicable upon the closing of the sale of the steering and halfshaft business, reflecting the amount due and owing under the Debtors' books and records.

WHEREAS, the Debtors are authorized to enter into this Stipulation with regards to the claims matters addressed herein either because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No.

8401) entered by this Court on June 26, 2007.

WHEREAS, on May 8, 2008, the Court entered the Stipulation And Agreed Order (i) Resolving Objection Of American Aikoku Alpha, Inc. To Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Buyers In Connection With Sale Of Steering And Halfshaft Business And (ii) Disallowing And Expunging Proofs Of Claim Numbers 16692 And 16783 (American Aikoku Alpha, Inc.) (the "Initial Stipulation").

WHEREAS, the Debtors and American Aikoku acknowledge and agree that the Initial Stipulation should be amended and restated in its entirety by this Amended And Restated Joint Stipulation And Agreed Order.

THEREFORE, the Debtors and American Aikoku, stipulate and agree as follows:

- 1. The Initial Stipulation is amended and restated in its entirety as provided herein.
- As soon as reasonably practicable upon the closing of the sale of the steering and halfshaft business, American Aikoku shall receive a cure payment of \$413,908.96 to cure all defaults under the Purchase Orders.
- 3. Upon payment of the cure amount, Claim 16692, Claim 16783, and Claim 16796 shall be disallowed and expunged with prejudice.
- 4. Upon the Court's entry of this Stipulation, American Aikoku shall be deemed to have withdrawn with prejudice the First Steering Objection and the Second Steering Objection.
- 5. Upon payment of the cure amount, American Aikoku shall be deemed to have withdrawn with prejudice the Reclamation Demand, the Cure Proposal, the Response, and the Amended Claim Motion.

6. To the extent that any order related to the sale of the steering and halfshaft business alters, conflicts with, or derogates from the provisions of this Stipulation, this Stipulation shall control.

So Ordered in New York, New York, this 27th day of May, 2008

/s/Robert D. Drain UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ Gary Vist

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Attorney for American Aikoku Alpha Inc.

EXHIBIT D

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----x

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05–44481 (RDD)

Debtors. : (Jointly Administered)

-----x

AMENDED AND RESTATED JOINT STIPULATION AND AGREED ORDER COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 8229 (THE BRIX GROUP, INC.)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and The Brix Group, Inc. ("Brix") respectfully submit this Amended And Restated Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 8229 (The Brix Group, Inc.) (the "Amended And Restated Joint Stipulation And Agreed Order") and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on June 19, 2006, Brix filed proof of claim number 8229 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$2,896,591.72 (the "Claim") arising from the sale of goods to DAS LLC.

WHEREAS, on May 22, 2007, the Debtors objected to the Claim pursuant to the Debtors' Fifteenth Omnibus Claims Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

WHEREAS, on June 18, 2007, The Brix Group filed The Brix Group, Inc.'s
Response To Debtors' Fifteenth Omnibus Claims Objection (Substantive) Pursuant to 11 U.S.C.

§ 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B)
Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax

Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8318) (the "Response").

WHEREAS, on April 29, 2008, to resolve the Fifteenth Omnibus Claims

Objection with respect to the Claim, DAS LLC and Brix entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$1.9 million.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

WHEREAS, on May 9, 2008, the Court entered the Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 8229 (The Brix Group, Inc.)

(Docket No. 13565) (the "Initial Stipulation").

WHEREAS, the Debtors and Brix acknowledge and agree that the Initial
Stipulation should be amended and restated in its entirety by this Amended And Restated Joint
Stipulation And Agreed Order.

THEREFORE, the Debtors and Brix stipulate and agree as follows:

- 1. The Initial Stipulation is amended and restated in its entirety as provided herein.
 - 2. The Claim shall be allowed in the amount of \$1.9 million and shall be

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 51 of 63

treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.

reduce the Claim for purposes of distribution to holders of allowed claims entitled to receive distributions under any plan of reorganization of the Debtors by the amount of any cure

payments made on account of the assumption, pursuant to section 365 of the Bankruptcy Code,

of an executory contract or unexpired lease to which Brix is a party.

4. Brix shall withdraw its Response to the Fifteenth Omnibus Claims

Without further order of the Court, DAS LLC is authorized to offset or

Objection with prejudice.

3.

So Ordered in New York, New York, this 27th day of May, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ Michael A. Isaacs

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Delphi Legal Information Website: http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05–44481 (RDD)

Debtors. : (Jointly Administered)

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JOINT STIPULATION AND AGREED ORDER DISALLOWING AND EXPUNGING PROOF OF CLAIM NUMBER 11395 (JAMES PENNEY) Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and
James Penney ("Penney") respectfully submit this Joint Stipulation And Agreed Order
Disallowing And Expunging Proof Of Claim Number 11395 (James Penney) (the "Joint
Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 27, 2006, Penney filed proof of claim number 11395 against Delphi, which asserts an unsecured non-priority claim in the amount of \$115,276.00 plus unliquidated amounts arising from employee benefits (the "Claim").

WHEREAS, on November 19, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (Docket No. 10982) (the "Twenty-Third Omnibus Claims Objection").

WHEREAS, on December 17, 2007, Penney filed his Response Of James Penney To Twenty-Third Omnibus Objection (Docket No. 11476) (the "Response").

WHEREAS, on March 21, 2008, the Debtors filed the Notice Of Sufficiency

Hearing With Respect To Debtors' Objection To Proof Of Claim No. 11395 (James Penney); (Docket No. 13192).

WHEREAS, on April 8, 2008, the Debtors filed the Supplemental Reply To

James Penney's Response To Debtors' Twenty-Third Omnibus Objection Regarding Claim No.

11395 (Docket No. 13338).

WHEREAS, pursuant to this Joint Stipulation, Penney acknowledges and agrees that the Claim shall be disallowed and expunged in its entirety.

WHEREAS, Delphi is authorized to enter into this Joint Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b)

Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Penney stipulate and agree as follows:

- 1. The Claim shall be disallowed and expunged in its entirety.
- 2. Penney shall withdraw his Response to the Twenty-Third Omnibus Claims

Objection with prejudice.

So Ordered in New York, New York, this 27th day of May, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ Ira Rubin

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EXHIBIT F

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 59 of 63
Delphi Corporation
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EXHIBIT G

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 61 of 63
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EXHIBIT H

05-44481-rdd Doc 13778 Filed 06/17/08 Entered 06/17/08 22:19:48 Main Document Pg 63 of 63
Delphi Corporation
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